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From:

Sent: January 19, 2010 5:30 PM

To:

Cc:

Subject:

Hi , I finally got the opinion today from Chief Counsel collection experts. The Collection experts acknowledged that the Government has not prevailed in the three Courts of Appeals cases that have considered the issue since Creamer Industries but still believe that Creamer Industries was correctly decided and thus agreed with the field opinion's conclusion that the husband has an interest in the residence that is subject to collection. I will call you later in the week to discuss.

Best regards,